

REQUIRED SUPPLEMENTARY INFORMATION

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
General intergovernmental assistance	\$ 768,300	\$ 768,300	\$ 800,000	\$ 31,700
Intergovernmental contracts/grants:				
State - maternal/child	74,847	74,847	74,847	-
State - victim witness	357,794	357,794	313,240	(44,554)
State - elderly transportation	538,403	538,403	601,350	62,947
State - Title III B	391,445	391,445	347,353	(44,092)
State - circuit court support	1,138,000	1,138,000	1,137,393	(607)
State - guardian ad litem	210,000	210,000	212,775	2,775
State - WIC	655,928	713,989	670,108	(43,881)
State - miscellaneous drug grants	143,381	199,041	232,123	33,082
State - indirect cost	409,242	409,242	384,833	(24,409)
State - recycling	69,000	69,000	64,016	(4,984)
State - land conservation	145,000	145,000	145,121	121
State - highway aid	744,779	744,779	744,779	-
State - planning and zoning	286,000	511,000	74,435	(436,565)
State - solid waste management	105,000	105,000	118,544	13,544
State - emergency management	-	311,677	1,047,444	735,767
IV - funding	345,000	345,000	360,438	15,438
CDBG grants	-	317,618	192,912	(124,706)
Other	774,446	1,121,644	998,812	(122,832)
Total intergovernmental contracts/grants	<u>6,388,265</u>	<u>7,703,479</u>	<u>7,720,523</u>	<u>17,044</u>
Taxes:				
Property taxes	52,434,489	52,434,489	52,381,408	(53,081)
Sales taxes	400	400	1,445	1,045
Total taxes	<u>52,434,889</u>	<u>52,434,889</u>	<u>52,382,853</u>	<u>(52,036)</u>
Fines and licenses:				
County clerk	159,000	159,000	172,918	13,918
County treasurer	150,000	150,000	356,583	206,583
Sheriff	-	-	672,994	672,994
Circuit court services	872,000	872,000	829,196	(42,804)
Medical examiner	150,665	150,665	178,290	27,625
Parks and planning	232,000	232,000	204,341	(27,659)
Environmental resources	859,500	859,500	804,047	(55,453)
Other	150,700	150,700	122,935	(27,765)
Total fines and licenses	<u>2,573,865</u>	<u>2,573,865</u>	<u>3,341,304</u>	<u>767,439</u>
Charges for services:				
Circuit court services fees	1,377,000	1,377,000	1,562,004	185,004
Sheriff department fees	2,108,203	2,108,203	2,106,344	(1,859)
Sheriff huber jail fees	1,045,850	1,045,850	1,118,598	72,748
Sheriff prisoner fees	2,293,196	2,293,196	2,406,585	113,389
Medical examiner	97,080	156,080	147,240	(8,840)
Register of deeds - fees	3,168,200	3,168,200	3,248,879	80,679
Public health	353,073	353,073	365,203	12,130
Office and building rental	81,811	81,811	96,440	14,629
Lease revenue	30,513	30,513	55,248	24,735

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
Charges for services (continued):				
County park fees	\$ 1,463,100	\$ 1,463,100	\$ 1,473,980	\$ 10,880
Other	873,647	870,647	865,528	(5,119)
Total charges for services	<u>12,891,673</u>	<u>12,947,673</u>	<u>13,446,049</u>	<u>498,376</u>
Interdepartmental revenues:				
Department charges - prisoner transport	370,118	370,118	278,339	(91,779)
Department charges - bailiffs	637,800	637,800	684,123	46,323
Department charges - detectives	371,581	371,581	135,986	(235,595)
Department charges - grounds maintenance	158,800	158,800	154,725	(4,075)
Department charges - legal services	447,194	447,194	485,910	38,716
Department charges - administrative services	427,460	427,460	386,709	(40,751)
Department charges - indirect cost	484,400	484,400	606,276	121,876
Department charges - building space	393,196	393,196	393,196	-
Department charges - building maintenance	133,700	133,700	117,344	(16,356)
Other	181,803	181,803	160,499	(21,304)
Total interdepartmental revenues	<u>3,606,052</u>	<u>3,606,052</u>	<u>3,403,107</u>	<u>(202,945)</u>
Investment earnings	5,915,822	5,915,822	5,980,448	64,626
Miscellaneous revenues:				
Interest on delinquent taxes	1,325,334	1,325,334	1,250,234	(75,100)
Penalties on delinquent taxes	662,666	662,666	634,653	(28,013)
Profit on tax deed sale	47,000	47,000	294,772	247,772
Sale of capital assets	2,000	2,000	2,060	60
Recoveries	279,222	279,222	576,221	296,999
Pay phone commission	25,000	25,000	20,580	(4,420)
Employee resale revenue	201,100	201,100	270,406	69,306
Landfill siting revenue	110,000	110,000	110,000	-
Donations	6,550	6,550	9,906	3,356
Other	414,045	414,045	2,132,623	1,718,578
Total miscellaneous revenues	<u>3,072,917</u>	<u>3,072,917</u>	<u>5,301,455</u>	<u>2,228,538</u>
Total revenues	<u>87,651,783</u>	<u>89,022,997</u>	<u>92,375,739</u>	<u>3,352,742</u>
EXPENDITURES				
Justice and public safety				
Sheriff - administration	4,715,326	4,739,157	4,433,123	306,034
Sheriff - jail and corrections	12,873,479	12,995,918	13,011,739	(15,821)
Sheriff - investigation	3,897,619	4,073,011	3,963,202	109,809
Sheriff - patrol	8,639,377	8,724,158	8,923,172	(199,014)
District attorney	2,233,663	2,233,663	2,054,326	179,337
Circuit court services	8,642,016	8,648,281	8,557,727	90,554
Medical examiner	1,160,166	1,216,875	1,119,916	96,959
Emergency preparedness	4,208,875	5,265,336	5,087,032	178,304
Total justice and public safety	<u>46,370,521</u>	<u>47,896,399</u>	<u>47,150,237</u>	<u>746,162</u>
Health and human services:				
Senior services	2,376,972	2,391,346	2,035,299	356,047
Veteran services	256,130	256,130	235,860	20,270
Human services	3,194,880	3,252,941	3,140,950	111,991
Total health and human services	<u>5,827,982</u>	<u>5,900,417</u>	<u>5,412,109</u>	<u>488,308</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
Environment, parks and education:				
University of Wisconsin extension	\$ 322,761	\$ 893,263	\$ 567,667	\$ 325,596
Register of deeds	1,917,656	1,927,656	1,631,748	295,908
Parks and land use	11,499,652	12,064,709	10,952,241	1,112,468
Total parks and land use	<u>13,740,069</u>	<u>14,885,628</u>	<u>13,151,656</u>	<u>1,733,972</u>
Public works				
Facilities management	9,778,265	10,121,621	9,516,666	604,955
General government:				
County executive	530,212	540,590	495,023	45,567
County board	1,363,357	1,372,715	1,285,533	87,182
Administration	6,565,987	6,691,936	6,300,959	390,977
County clerk	589,746	590,170	534,762	55,408
County treasurer	719,573	720,084	553,196	166,888
Non-departmental	3,443,172	3,617,288	1,875,206	1,742,082
Corporation counsel	1,336,145	1,336,145	1,238,626	97,519
Total general government	<u>14,548,192</u>	<u>14,868,928</u>	<u>12,283,305</u>	<u>2,585,623</u>
Total expenditures	<u>90,265,029</u>	<u>93,672,993</u>	<u>87,513,973</u>	<u>6,159,020</u>
Excess of Revenues Over (Under) Expenditures	(2,613,246)	(4,649,996)	4,861,766	9,511,762
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	648,780	648,780
Transfers out	-	-	(1,066,119)	(1,066,119)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(417,339)</u>	<u>(417,339)</u>
Net change in fund balances	(2,613,246)	(4,649,996)	4,444,427	9,094,423
Fund Balance - January 1	<u>49,858,627</u>	<u>49,858,627</u>	<u>49,858,627</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 47,245,381</u>	<u>\$ 45,208,631</u>	<u>\$ 54,303,054</u>	<u>\$ 9,094,423</u>

(CONCLUDED)

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - HUMAN SERVICES FUND
For The Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants:				
State - human services allocation	\$ 7,155,623	\$ 7,155,623	\$ 6,970,897	\$ (184,726)
State - youth aids	3,221,620	3,221,620	3,327,347	105,727
State - income maintenance programs	2,041,059	2,041,059	2,085,913	44,854
State - community integration	182,908	182,908	201,298	18,390
State - child day care	1,296,819	1,296,819	1,393,592	96,773
State - alcohol and drug abuse	611,473	611,473	566,473	(45,000)
State - child support	185,483	185,483	185,483	-
State - autism waiver service	4,234,643	4,234,643	3,444,464	(790,179)
State - birth to three	619,189	619,189	619,189	-
State - low income energy assistance	150,000	150,000	251,739	101,739
State - indigent burial	171,700	171,700	124,668	(47,032)
State - community support	153,169	153,169	153,169	-
State - mental health	189,469	189,469	189,469	-
Nutrition	15,290	15,290	15,894	604
Other	1,772,004	1,849,404	2,244,304	394,900
Total intergovernmental contracts/grants	<u>22,000,449</u>	<u>22,077,849</u>	<u>21,773,899</u>	<u>(303,950)</u>
Taxes	12,418,704	12,418,704	12,418,704	-
Fines and licenses	480,000	480,000	565,401	85,401
Charges for services:				
Client fees	2,603,356	2,603,356	1,942,420	(660,936)
Child center fees	1,000	1,000	75	(925)
Office and building rent	-	-	1,809	1,809
Other	4,000	4,000	10,078	6,078
Total charges for services	<u>2,608,356</u>	<u>2,608,356</u>	<u>1,954,382</u>	<u>(653,974)</u>
Interdepartmental revenues	47,249	47,249	52,918	5,669
Miscellaneous revenues:				
SSI/SS collections	796,255	796,255	917,419	121,164
State - collections	100,000	100,000	97,000	(3,000)
Recoveries/refunds	55,000	55,000	48,664	(6,336)
Donations	2,000	2,000	6,365	4,365
Other	707,800	707,800	809,353	101,553
Total miscellaneous revenues	<u>1,661,055</u>	<u>1,661,055</u>	<u>1,878,801</u>	<u>217,746</u>
Total revenues	<u>39,215,813</u>	<u>39,293,213</u>	<u>38,644,105</u>	<u>(649,108)</u>
EXPENDITURES				
Health and human services:				
Salaries	13,220,574	13,226,479	13,106,186	120,293
Employee benefits	5,078,285	5,079,352	5,016,988	62,364
Operating	1,112,016	1,063,326	1,120,903	(57,577)
Purchased services - contracted	9,447,350	9,504,697	9,257,236	247,461
Purchased services - client services	5,067,474	5,069,874	4,557,306	512,568
Purchased services - aid for dependent children	2,688,781	2,688,781	2,528,264	160,517
Purchased services - general assistance	82,560	82,560	30,696	51,864
Purchased services - day care	241,757	241,757	215,470	26,287
Purchased services - food service	38,049	38,049	36,872	1,177

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - HUMAN SERVICES FUND
For The Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
Health and human services (continued):				
Purchased services - medical	\$ 142,603	\$ 142,793	\$ 141,035	\$ 1,758
Purchased services - transportation	78,890	78,890	97,878	(18,988)
Purchased services - other	745,043	747,424	656,081	91,343
State institution charges	255,932	255,932	644,773	(388,841)
Interdepartmental charges	1,452,049	1,508,849	1,496,295	12,554
Total expenditures	<u>39,651,363</u>	<u>39,728,763</u>	<u>38,905,983</u>	<u>822,780</u>
Excess of Revenues Over (Under) Expenditures	(435,550)	(435,550)	(261,878)	173,672
Fund Balance - January 1	<u>1,008,230</u>	<u>1,008,230</u>	<u>1,008,230</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 572,680</u>	<u>\$ 572,680</u>	<u>\$ 746,352</u>	<u>\$ 173,672</u>

(CONCLUDED)

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - LONG TERM CARE FUND
For The Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget</u>
REVENUES				
Intergovernmental contracts/grants:				
State - community options	\$ 3,570,467	\$ 3,570,467	\$ 3,597,304	\$ 26,837
State - community integration	20,808,564	20,808,564	21,694,110	885,546
State - human services allocation	3,066,766	3,066,766	2,708,254	(358,512)
State - developmentally disabled	5,171,109	5,171,109	1,445,813	(3,725,296)
State - other	358,544	358,544	356,908	(1,636)
Total intergovernmental contracts/grants	<u>32,975,450</u>	<u>32,975,450</u>	<u>29,802,389</u>	<u>(3,173,061)</u>
Taxes	1,752,870	1,752,870	1,752,870	-
Charges for services:				
Client fees	457,600	457,600	449,487	(8,113)
Total charges for services	<u>457,600</u>	<u>457,600</u>	<u>449,487</u>	<u>(8,113)</u>
Miscellaneous revenues:				
SSI collections	2,114,742	2,114,742	2,118,719	3,977
State - collections	-	-	126,625	126,625
Recoveries/refunds	45,000	45,000	(1,129)	(46,129)
Other	-	-	31,774	31,774
Total miscellaneous revenues	<u>2,159,742</u>	<u>2,159,742</u>	<u>2,275,989</u>	<u>116,247</u>
Total revenues	<u>37,345,662</u>	<u>37,345,662</u>	<u>34,280,735</u>	<u>(3,064,927)</u>
EXPENDITURES				
Health and human services:				
Salaries	1,849,540	1,849,540	1,829,380	20,160
Employee benefits	682,613	682,613	685,247	(2,634)
Operating expenses	49,146	49,146	53,487	(4,341)
Purchased services - contracted	4,310,021	4,310,021	4,479,902	(169,881)
Purchased services - client services	30,042,032	29,939,516	26,639,192	3,300,324
Purchased services - other	183,960	183,960	189,253	(5,293)
State institution charges	192,056	192,056	239,621	(47,565)
Interdepartmental charges	236,294	245,310	241,167	4,143
Total expenditures	<u>37,545,662</u>	<u>37,452,162</u>	<u>34,357,249</u>	<u>3,094,913</u>
Excess of Revenues Over (Under) Expenditures	(200,000)	(106,500)	(76,514)	29,986
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(93,500)	(93,500)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(93,500)</u>	<u>(93,500)</u>
Net change in fund balances	(200,000)	(106,500)	(170,014)	(63,514)
Fund Balance - January 1	2,018,382	2,018,382	2,018,382	-
Fund Balance - December 31	<u>\$ 1,818,382</u>	<u>\$ 1,911,882</u>	<u>\$ 1,848,368</u>	<u>\$ (63,514)</u>

WAUKESHA COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2006

BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles on the modified accrual basis of accounting.

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